



Michigan National Organization for Women

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November 20, 2012

Honorable Jud Gilbert, Chair
House Tax Policy Committee
Anderson House Office Bldg.
124 N. Capitol
S-1185 House Office Building
Lansing, MI 48933

Dear Representative Gilbert and Members of the House Tax Policy Committee:

Michigan NOW opposes HB 5684 and 5685, bills which would amend the Income Tax Act to allow taxpayers to claim a dependency exemption for a fetus that has completed at least 12 weeks of gestation as of the last day of the tax year. We oppose these bills for a number of reasons.

Last year this Committee, the Legislature and Governor approved reforms to the Income Tax Act abolishing many exemptions, deductions, and credits. One of those abolished was the child deduction of \$600 for each dependent child age 18 or younger. Passage of these bills would have the effect of giving parents a tax exemption for an unborn fetus on December 31 of a tax year while not giving parents a tax preference of any kind for actual living children. We recommend restoration of a child deduction or exemption from the date of birth through 18 years in recognition of the high cost of raising children and the extra expense that parents must bear.

If Michigan were suffering from a low birth rate, rewarding pregnant women with some kind of tax break in recognition of the medical expenses and physical risks they must absorb might reasonably be considered beneficial tax policy. The way these bills are configured, however, leads us to believe that the purpose of the bills is not to increase Michigan's birth rate, but some other purpose.

In our view, these bills are an attempt to give some legal recognition to the unborn in tax law as a precursor to giving legal recognition to the unborn in other contexts, such as in criminal or health law. The bills are a not-so-subtle attempt to establish personhood for a fetus at 12 weeks gestation so that abortion can be banned or punished thereafter. Michigan NOW opposes any attempt to give legal recognition to fetuses in tax law and therefore opposes HB 5684 and 5685.

Sincerely,

Mary Pollock
Legislative Representative

NOW's purpose is to take action to bring women into full participation in the mainstream of American society now, exercising all privileges and responsibilities thereof in truly equal partnership with men.